

**Introduced by Committee on Local Government (Senators  
Torlakson (Chair), Ackerman, Hollingsworth, Machado,  
Margett, Perata, and Soto)**

March 3, 2003

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An act to amend Section 12463 of the Government Code, relating to the Controller.

LEGISLATIVE COUNSEL'S DIGEST

SB 1068, as introduced, Committee on Local Government. Controller: annual report.

Existing law requires the Controller to annually compile and publish reports of the financial transactions of each county, city, and school district within the state, together with other matters he or she deems of public interest.

This bill would, instead, require the Controller, on or before April 1, July 1, and October 1 of each year following the end of the annual reporting period to compile and publish reports of the financial transactions of each county, city, school district, and special district, as specified, and to make data collected pursuant to these provisions available upon request, on or before April 1 of each year.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 12463 of the Government Code is
- 2 amended to read:
- 3 12463. ~~The~~ (a) On or before April 1, July 1, and October 1
- 4 of each year following the end of the annual reporting period, the

1 Controller shall ~~annually~~ compile and publish reports of the  
2 financial transactions of each county, city, and ~~school district, as~~  
3 ~~defined in Section 80 of the Education Code,~~ *special district,*  
4 *respectively,* within this state, together with ~~such~~ any other matter  
5 as he or she deems of public interest. The reports shall include the  
6 appropriations limits and the total annual appropriations subject to  
7 limitation of the counties, cities, and ~~school~~ *special districts.* The  
8 reports *to the Controller* shall be made in the time, form, and  
9 manner prescribed by the Controller. *The Controller shall make*  
10 *data collected pursuant to this subdivision available upon request,*  
11 *on or before April 1 of each year.*

12 (b) *The Controller shall annually compile and publish reports*  
13 *of the financial transactions of each school district within this*  
14 *state, together with any other matter he or she deems of public*  
15 *interest. The reports shall include the appropriations limit and the*  
16 *total annual appropriations subject to limitation of the school*  
17 *district. The reports to the Controller shall be made in the time,*  
18 *form, and manner prescribed by the Controller.*

19 (c) As used in this section, the following terms have the  
20 following meanings:

21 (1) “School district” means a school district as defined in  
22 Section 80 of the Education Code.

23 (2) “Special district” means any of the following:

24 (A) A special district as defined in Section 95 of the Revenue  
25 and Taxation Code.

26 (B) A commission provided for by a joint powers agreement  
27 pursuant to Chapter 5 (commencing with 6500) of Division 7 of  
28 Title 1.

29 (C) A nonprofit corporation that is any of the following:

30 (i) Was formed in accordance with the provisions of a joint  
31 powers agreement to carry out functions specified in the  
32 agreement.

33 (ii) Issued bonds, the interest on which is exempt from federal  
34 income taxes, for the purpose of purchasing land as a site for, or  
35 purchasing or constructing, a building, stadium, or other facility,  
36 that is subject to a lease or agreement with a local public entity.

37 (iii) Is wholly owned by a public agency.